

**STATE OF IOWA**  
**2017**  
**FINANCIAL REPORT**  
**FISCAL YEAR ENDED**  
**JUNE 30, 2017**

**16203301200000**  
**Waucoma City Clerk**  
**PO Box 15**  
**Waucoma, IA 52171**

**CITY OF** WAUCOMA, IOWA  
**DUE: December 1, 2017**

(Please correct any error in name, address, and ZIP Code)

**WHEN  
COMPLETED,  
PLEASE  
RETURN TO**  
Mary Mosiman, CPA  
Office of Auditor of State  
Lucas State Office Building  
321 E. 12th Street, 2nd Floor  
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

**ALL FUNDS**

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	68,761		68,761	69,005
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	<b>68,761</b>		<b>68,761</b>	<b>69,005</b>
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	20,997	0	20,997	21,618
Licenses and permits	1,405	0	1,405	1,300
Use of money and property	456	162	618	2,000
Intergovernmental	42,541	19,783	62,324	68,253
Charges for fees and service	24,674	140,364	165,038	146,000
Special assessments	0	0	0	
Miscellaneous	31,777	0	31,777	16,000
Other financing sources	2,000	800	2,800	2,800
<b>Total revenues and other sources</b>	<b>192,611</b>	<b>161,109</b>	<b>353,720</b>	<b>326,976</b>
<b>Expenditures and Other Financing Uses</b>				
Public safety	35,263	0	35,263	43,770
Public works	78,407	0	78,407	79,400
Health and social services	0	0	0	0
Culture and recreation	24,070	0	24,070	26,500
Community and economic development	104	0	104	1,000
General government	44,273	0	44,273	52,950
Debt service	0	0	0	
Capital projects	0	0	0	
<b>Total governmental activities expenditures</b>	<b>182,117</b>	<b>0</b>	<b>182,117</b>	<b>203,620</b>
Business type activities	0	113,855	113,855	132,829
<b>Total ALL expenditures</b>	<b>182,117</b>	<b>113,855</b>	<b>295,972</b>	<b>336,449</b>
Other financing uses, including transfers out	2,800	0	2,800	2,800
<b>Total ALL expenditures/And other financing uses</b>	<b>184,917</b>	<b>113,855</b>	<b>298,772</b>	<b>339,249</b>
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	<b>7,694</b>	<b>47,254</b>	<b>54,948</b>	<b>-12,273</b>
Beginning fund balance July 1, 2016	218,203	108,518	326,721	209,987
Ending fund balance June 30, 2017	225,897	155,772	381,669	197,714

**Note** - These balances do not include \$ \_\_\_\_\_ held in non-budgeted internal service funds; \$ \_\_\_\_\_ held in Pension Trust Funds; \$ \_\_\_\_\_ held in Private Purpose Trust funds and \$ \_\_\_\_\_ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 240,284	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 491,448

**CERTIFICATION**

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		11-28-2017	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Marlene Klemp	→	563	776-4064
Signature of Mayor or other City official (Name and Title)			Date signed
			11/20/2017

**PLEASE PUBLISH THIS PAGE ONLY**

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WAUCOMA					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
1	<b>Section A - TAXES</b>											1			
2	<b>Taxes levied on property</b>	50,745	18,016					68,761			68,761	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	50,745	18,016		0	0		68,761		T01	68,761	4			
5	Delinquent property taxes							0		T01	0	5			
6	<b>Total property tax</b>	50,745	18,016		0	0	0	68,761			68,761	6			
7	<b>TIF revenues</b>							0		T01	0	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	1,203	429					1,632		T15	1,632	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes	19,365						19,365		T09	19,365	14			
15	<b>TOTAL OTHER CITY TAXES</b>	20,568	429	0	0	0	0	20,997	0		20,997	15			
16	<b>Section B - LICENSES AND PERMITS</b>	1,405						1,405		T29	1,405	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	106						106	162	U20	268	18			
19	Rents and royalties	350						350		U40	350	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	456	0	0	0	0	0	456	162		618	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUCOMA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		23,035					23,035		C46	23,035	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0	19,783	C89	19,783	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55	State Library		19					19			19	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	23,054	0	0	0	0	23,054	19,783		42,837	60
61												61
62	Local grants and reimbursements											62
63	County contributions	5,507						5,507			5,507	63
64	Library service							0		D89	0	64
65	Township contributions	13,980						13,980		D89	13,980	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	19,487	0	0	0	0	0	19,487	0		19,487	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	19,487	23,054	0	0	0	0	42,541	19,783		62,324	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	59,808	A91	59,808	73
74	Sewer							0	80,556	A80	80,556	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage	24,674						24,674		A81	24,674	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUCOMA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	24,674	0	0	0	0	0	24,674	140,364		165,038	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	1,325						1,325		U99	1,325	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	9,546						9,546		U11	9,546	110
111	Fines							0		U30	0	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Insurance refund	2,818						2,818			2,818	114
115	Libaray donations	173						173			173	115
116	Fire Dept fundrasier	9,187						9,187			9,187	116
117	Fire Dept grant	3,000						3,000			3,000	117
118	Fire Dept Donations	5,478						5,478			5,478	118
119	Fire Dept Rent	250						250			250	119
120	TOTAL MISCELLANEOUS	31,777	0	0	0	0	0	31,777	0		31,777	120

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUCOMA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)		(h)						
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	149,112	41,499	0	0	0	0	190,611	160,309		350,920	121			
122												122			
123	Section H - OTHER FINANCING SOURCES											123			
124	Proceeds of capital asset sales							0		NR	0	124			
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125			
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126			
127	Regular transfers in and interfund loans		2,000					2,000	800		2,800	127			
128	Internal TIF loans and transfers in							0			0	128			
129								0			0	129			
130								0			0	130			
131	TOTAL OTHER FINANCING SOURCES	0	2,000	0	0	0	0	2,000	800		2,800	131			
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	149,112	43,499	0	0	0	0	192,611	161,109		353,720	132			
133												133			
134	Beginning fund balance July 1, 2016	218,203						218,203	108,518		326,721	134			
135												135			
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	367,315	43,499	0	0	0	0	410,814	269,627		680,441	136			
137												137			
138												138			
139												139			
140												140			
141												141			
142												142			
143												143			
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158												158			
159												159			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF WAUCOMA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	2,570						2,570		E62	2,570	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	1,282						1,282		E89	1,282	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	29,387						29,387		E24	29,387	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	2,024						2,024		E32	2,024	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	35,263	0		0	0	0	35,263			35,263	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUCOMA					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
41	Section B — PUBLIC WORKS											41			
42	Roads, bridges, sidewalks — Current operation	3,217	13,509					16,726		E44	16,726	42			
43	Purchase of land and equipment							0		G44	0	43			
44	Construction	36,321						36,321		F44	36,321	44			
45	Parking meter and off-street — Current operation							0		E60	0	45			
46	Purchase of land and equipment							0		G60	0	46			
47	Construction							0		F60	0	47			
48	Street lighting — Current operation		6,661					6,661		E44	6,661	48			
49	Traffic control safety — Current operation							0		E44	0	49			
50	Purchase of land and equipment							0		G44	0	50			
51	Construction							0		F44	0	51			
52	Snow removal — Current operation		2,865					2,865		E44	2,865	52			
53	Purchase of land and equipment							0		G44	0	53			
54	Highway engineering — Current operation							0		E44	0	54			
55	Purchase of land and equipment							0		G44	0	55			
56	Construction							0		F44	0	56			
57	Street cleaning — Current operation							0		E81	0	57			
58	Purchase of land and equipment							0		G81	0	58			
59	Airport (if not an enterprise) — Current operation							0		E01	0	59			
60	Purchase of land and equipment							0		G01	0	60			
61	Construction							0		F01	0	61			
62	Garbage (if not an enterprise) — Current operation	15,834						15,834		E81	15,834	62			
63	Purchase of land and equipment							0		G81	0	63			
64	Construction							0		F81	0	64			
65	Other public works — Current operation							0		E89	0	65			
66	Purchase of land and equipment							0		G89	0	66			
67	Construction							0		F89	0	67			
68								0			0	68			
69								0			0	69			
70								0			0	70			
71								0			0	71			
72								0			0	72			
73								0			0	73			
74								0			0	74			
75								0			0	75			
76								0			0	76			
77								0			0	77			
78								0			0	78			
79								0			0	79			
80	TOTAL PUBLIC WORKS	55,372	23,035		0	0	0	78,407			78,407	80			

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAUCOMA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation							0		E32	0	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUCOMA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	13,858						13,858		E52	13,858	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	9,248						9,248		E61	9,248	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	564						564		E61	564	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation	400						400		E03	400	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	24,070	0		0	0	0	24,070			24,070	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation							0		E89	0	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation	104						104		E50	104	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	104	0	0	0	0	0	104			104	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WAUCOMA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,454						2,454		E29	2,454	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	11,192						11,192		E23	11,192	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	4,872						4,872		E25	4,872	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	4,910						4,910		E31	4,910	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation		14,513					14,513		E89	14,513	171
172	Other general government — Current operation	6,332						6,332		E89	6,332	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	29,760	14,513	0	0	0	0	44,273			44,273	176
177	Section G — DEBT SERVICE							0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	144,569	37,548	0	0	0	0	182,117			182,117	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAUCOMA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								29,616	E91	29,616	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								60,441	E80	60,441	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WAUCOMA		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								23,798		23,798	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								113,855		113,855	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	144,569	37,548	0	0	0	0	182,117	113,855		295,972	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	2,800						2,800			2,800	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	2,800	0	0	0	0	0	2,800	0		2,800	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	147,369	37,548	0	0	0	0	184,917	113,855		298,772	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		5,951					5,951			5,951	264
265	Committed	23,000						23,000			23,000	265
266	Assigned	26,798						26,798			26,798	266
267	Unassigned	170,148						170,148			170,148	267
268	Total Governmental	219,946	5,951	0	0	0	0	225,897			225,897	268
269	Proprietary								155,772		155,772	269
270	Total ending fund balance June 30, 2017	219,946	5,951	0	0	0	0	225,897	155,772		381,669	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	367,315	43,499	0	0	0	0	410,814	269,627		680,441	271
272												272

<b>Part III</b>	<b>INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF WAUCOMA</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State		
Correction.....		M05 \$				Highways.....		L44 \$		
Health.....		M32				All other.....		L89 \$		
Highways.....		M44 65								
Transit subsidies.....		M94								
Libraries.....		M52								
Police protection.....		M62								
Sewerage.....		M80								
Sanitation.....		M81								
All other.....		M89 \$								
<b>Part IV</b>	<b>SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
										Amount - Omit cents
Total salaries and wages paid.....										36,003
<b>Part V</b>	<b>DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$		
2. Sewer utility	19U 75,126	29U	39U 2,325	49U	49U	49U 70,284	49U	189	6,273	
3. Electric utility	19U	29U	39U	49U	49U	49U		192		
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T	24T	34T		44T	44T		189		
7. Mortgage revenue	19T	24T	34T		44T	44T		189		
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189		
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189		
9. Sewer utility	180,000		10,000			170,000			3,400	
10.	19U	29U	39U	49U	49U	49U	49U	189		
11.	19U	29U	39U	49U	49U	49U	49U	189		
12.	19U	29U	39U	49U	49U	49U	49U	189		
13.	19U	29U	39U	49U	49U	49U	49U	189		
14.	19U	29U	39U	49U	49U	49U	49U	189		
<b>Total long-term debt</b>	<b>255,126</b>	<b>0</b>	<b>12,325</b>	<b>0</b>	<b>0</b>	<b>240,284</b>	<b>0</b>	<b>9,673</b>		
<b>B. Short-term debt</b>		Amount - Omit cents								
Outstanding as of JULY 1, 2016				61V \$						
Outstanding as of JUNE 30, 2017				64V \$	0					
<b>Part VI</b>	<b>DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b>				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2015/FY2017										
Actual valuation -- January 1, 2015					\$	9,828,960	x .05 = \$	491,448		
<b>Part VII</b>	<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017</b>									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)					
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61							
	\$ 39,982	\$		341,687	381,669					
REMARKS										